



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[REG-112196-07]

RIN 1545-BH64

Gross Estate; Election to Value on Alternate Valuation Date; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations (REG-112196-07), providing guidance respecting the election to use the alternate valuation method under section 2032 of the Internal Revenue Code.

DATES: The public hearing originally scheduled for March 9, 2012 at 10 a.m., is cancelled.

FOR FURTHER INFORMATION CONTACT: LaNita Van Dyke of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, November 18, 2011 (76 FR 71491), announced that a public hearing was scheduled for March 9, 2012, at 10 a.m., in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 2032 of the Internal Revenue Code.

The public comment period for these regulations expired on February 16, 2012. The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, February 27, 2012, no one has requested to speak. Therefore, the public hearing scheduled for March 9, 2012, is cancelled.

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